



Georgia Income Tax Forms 500 for 1998 and 500EZ for 1998

FROM THE COMMISSIONER

As one of the fastest growing States in the country, it appears that thousands of Georgia's new residents are learning what we have known all along, "Georgia is a great place to live." This growth has presented many challenges for the Department of Revenue in its efforts to provide the high level of service that taxpayers of our State deserve and have come to expect. Our modernization plans are underway and will extend into the next several years. These plans include the utilization of new technologies to assist in the continued expansion of additional electronic filing options, to improve the processing of paper returns, and to enhance our service levels to Georgia taxpayers.

Our electronic filing program grew again last year to almost 500,000 filers making Georgia the third largest electronic filing state in the country. If you qualify, you can help the Department serve you better by using this filing option. It eliminates the need for submitting a paper return and allows our computer systems to issue refund checks within three weeks.

We are continuing to upgrade many of our tax processing systems that have served Georgia for the past 20 years with new technology that will enable the State to provide increased and more efficient service well into the next century. Just as importantly, we are currently updating our computer systems to insure that there is no disruption of service relating to the widely reported Year 2000 computer problem.

Your attention is invited to the New Developments Section of the booklet particularly describing recent legislation which increases the personal exemption for both taxpayers and dependents and which represents the second largest tax cut in the State's history.

We continue to strive to simplify the filing of your taxes, but we understand that you will have questions. In addition to our 11 regional offices, we have numerous taxpayer assistance representatives that can be contacted at the telephone numbers listed on page 18.

Our mission is to serve you in a prompt, courteous and professional manner. We welcome your comments and suggestions on how we may be of further assistance to you.

T. Jerry Jackson
Commissioner

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NEW DEVELOPMENTS, REMINDERS AND HINTS FOR TAX YEAR 1998

Label Your label is inside the back cover. **Do not use if it contains incorrect information.**

Personal Exemption The personal exemption for taxpayer, spouse and dependents has been increased to \$2,700.

Standard Deduction for being age 65 or older, or blind has been increased to \$1,300.

Low-Emission Tax Credit A tax credit has been created for the purchase or lease of a new low-emission vehicle, or for the conversion of certain conventionally fueled vehicles. The amount of the credit is \$1,500 per new vehicle, and the credit is equal to the cost of the conversion, not to exceed \$1,500 per converted vehicle.

Individual Retirement Accounts The Georgia Income Tax Code was amended to follow the Internal Revenue Code as it exists January 1, 1998. This means that all the provisions concerning the taxability and conversions from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Form 500ES Form 500ES is included in this booklet and can be used to file estimated tax. If you use it be sure to check the correct box so your payment will be applied to the correct account. After filing Form 500ES you will receive a coupon booklet for future estimate payments.

Tax Tables The tax tables for both the Form 500 and Form 500EZ have been expanded to \$100,000; This should make computation of your tax much easier.

NEW DEVELOPMENTS FOR TAX YEAR 1999

Retirement Income Exclusion The retirement income exclusion is increased to \$13,000, effective January 1, 1999. **Remember if you file and pay estimated tax for tax year 1999, take the new amount into consideration in your computation.**

Self Employed If a self employed individual takes a social security credit as provided in IRC Section 38, you are allowed a deduction equal to the credit. The adjustment is made on line 9 Form 500 and is effective January 1, 1999.

Tax Credits Two new credits will begin in 1999. "Qualified Caregiving Expense" and for expenses for the purchase of a single-family home containing accessible features for a permanently disabled person or the actual cost to retrofit an existing single-family home effective January 1, 1999.

REMEMBER THESE ARE EFFECTIVE FOR TAX YEAR 1999.

ELECTRONIC FILING GET YOUR REFUND FASTER

Electronic Filing — The department will accept the electronic transmission of refund returns for full-year residents through the Federal/State Electronic Filing Program. If you have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS and State of Georgia, you can file your state income tax return electronically along with your Federal return. You may receive your refund by check or direct deposit. The benefit of electronic filing is that you will receive your refund faster. **Refunds filed electronically will be issued in 2 to 3 weeks.** Consult your tax professional about the benefits of electronic filing.

REMINDERS

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide to completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are on page 18).

Incorrect or omitted Social Security numbers and names will delay the processing of your return. **Verify that your name(s) and Social Security Number(s) are correct on your return.**

Whenever a **Federal Audit or other Federal adjustment** results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See page 5 for details.

Include your Social Security Number on any correspondence or payments made to the Georgia Income Tax Division.

FEDERAL RETIREE REFUNDS

Federal retirees who are receiving refunds for tax years 1985 through 1988 under House Bill 3 or 90 are exempt from paying Georgia income tax on the interest received with these refunds. (See Line 9 instructions on page 7 regarding subtracting it from the Federal Adjusted Gross Income.)

INSTALLMENT PAYMENTS

If you cannot pay the full amount due shown on the return you file, you may ask to make monthly installment payments. Note, however, that interest and late payment penalties will apply to any amount not paid by April 15, 1999, even if your request to make installment payments is granted. Before requesting an installment agreement, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 15, 1999. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

PLEASE NOTE: Forms are designed for imaging. Whether you type or write in the information use **black ink**, be sure to stay within the squares, and be sure all information is readable.

PLEASE

- **Verify your Social Security Number**
- **Recheck your math**
- **Sign return**
- **Attach W-2 forms**

FILING DATES: Calendar year taxpayers for 1998 are required to file on or before April 15, 1999. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.



NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND Give Wildlife a Chance

Would you like to help fund vital research on right whales found along Georgia's coast, protect sea turtles and their nests, or restore bald eagles and peregrine falcons to our state? You can by donating part of your tax refund to the Wildlife Conservation Fund or if you owe additional tax you may add a donation to the amount you owe.

More than 95% of Georgia's wildlife depends on voluntary contributions to **Georgia's Nongame-Endangered Wildlife Program** for its conservation and protection. This critical segment of our state's wildlife population is considered nongame species not legally hunted, trapped or fished, and includes endangered species. Your checkoff donation will help fund numerous critical conservation projects, protecting Georgia's nongame and endangered species, and educating our school children about the needs of wildlife.

Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

Please help save Georgia's nongame and endangered wildlife. Check line 6 (Form 500 EZ) or line 27 (Form 500), and make your tax-deductible donation of \$5, \$10, \$100 or more to the Wildlife Conservation Fund. You can help give wildlife a chance.

GIVE TO CHILDREN AND ELDERLY IN NEED

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your tax refund or by adding your gift to the taxes you owe. Use line 7 (Form 500EZ) or line 28 (Form 500).

Half of your donation will help preschool children with special health, emotional and educational needs. For every dollar spent on early intervention, seven dollars can be saved on additional services that might otherwise be required. The other half of your contribution will provide home delivered meals and transportation for older persons who are currently on waiting lists for these services. These low cost services allow the elderly to continue living at home.

You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street N.W., Room 27-295, Atlanta, GA 30303-3142. **Give to children and elderly in need. Check line 7 (Form 500EZ) or line 28 (Form 500).**

TAX TIPS

1. If you or your spouse is 62 years of age or permanently disabled, see page 7 of the instructions for the Retirement Income Exclusion.
2. All claims for a **low income tax credit for the 1998 tax year**, including any amended claims, must be filed on or before December 31, 1999.
3. Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
4. You are not required to submit 1099 statements with your Georgia Individual Income Tax return unless Georgia tax has been withheld.
5. **Nonresidents** who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
 - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
 - b. All time excluded must be actual time worked outside Georgia.
 - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

FORM 500EZ INSTRUCTIONS

WHO CAN USE FORM 500EZ?

YOU CAN IF:

1. Your filing status is single.
 2. Your income does not exceed \$99,999.
 3. You are a full year Georgia resident.
 4. You do not claim any dependents.
 5. You do not itemize deductions.
 6. You are not 65 or older or blind.
 7. You had wages, salaries, tips, dividends and interest income only.
 8. You do not have any credits except tax withheld.
 9. You do not have any adjustments to Federal Adjusted Gross Income.
-

DO NOT USE THE 500EZ FORM IF:

- You are a Georgia resident and your income is less than \$20,000, **and**
- You are not claimed or eligible to be claimed as a dependent by another Taxpayer on their Federal or Georgia Income Tax Return.

IF YOU QUALIFY FOR THE LOW INCOME TAX CREDIT, REFER TO THE INSTRUCTIONS FOR FORM 500.

1998 FORM 500EZ INSTRUCTIONS

- LINE 1.** Enter the **adjusted gross income** shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2.** Use the tax table on the back of 1998 Form 500EZ to find your tax. Remember that your standard deduction and personal exemption are included in the tax table.
- LINE 3.** Enter the amount of Georgia tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 form described as State Income Tax-GA. Remember to attach your W-2 statement to your return.
- LINE 4.** If line 2 is larger than line 3, subtract line 3 from line 2. **This is the amount you owe.**
- LINE 5.** If line 3 is larger than line 2, subtract line 2 from line 3. **This is the amount of your overpayment.**
- LINES 6 and 7.** Enter the amount(s) you wish to contribute.
- LINE 8.** Add line 6 and line 7 and enter your total here.
- LINE 9.** Add line 4 and line 8. Make your check for this amount payable to the **GEORGIA INCOME TAX DIVISION**.
- LINE 10.** Subtract line 8 from line 5. This is your **NET REFUND**.

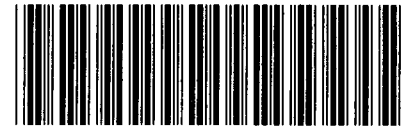
1998 FORM 500EZ

GEORGIA SHORT INCOME TAX RETURN

SINGLE FULL-YEAR RESIDENT
FILERS WITH NO DEPENDENTS
OR ADDITIONAL EXEMPTIONS

USE BLACK INK ONLY

USE GEORGIA LABEL IF CORRECT
OTHERWISE PRINT OR TYPE



0198020111

DEPARTMENT USE ONLY

DEPARTMENT USE ONLY

Del ☐ Ext ☐

NAME (FIRST)

(M)

(LAST)

L
A
B
E
L

SUFFIX

SOCIAL SECURITY NUMBER

ADDRESS

LINE 2 ADDRESS OR
APARTMENT NUMBER

CITY

STATE

COUNTRY IF FOREIGN

ZIP CODE

USE THIS FORM ONLY IF YOU MEET CONDITIONS LISTED IN BOX IN LOWER LEFT CORNER

ATTACH GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE.
ALSO, IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORMS.

		DOLLARS	CENTS
1	Write the Federal Adjusted Gross Income, from Federal Form 1040EZ, 1040, or 1040A (Cannot exceed \$99,999 to use this form).....	1 > \$	
Be sure to use Federal Adjusted Gross Income NOT Federal Taxable Income on Line 1 above			
2	Find the tax on the amount on Line 1. Use the tax table on Page 2, EZ Form.....	2 > \$	
3	Georgia income tax withheld (Attach withholding statement(s) to left side of form as requested).....	3 > \$	
4	If Line 2 is larger than Line 3, subtract Line 3 from Line 2. THIS IS THE AMOUNT OF TAX YOU OWE.....	4 > \$	
5	If Line 3 is larger than Line 2, subtract Line 3 from Line 2. THIS IS THE AMOUNT OF YOUR OVERPAYMENT.....	5 > \$	
6	Georgia Wildlife Conservation Fund (No gift less than \$1.00 can be processed).....	6 > \$	
7	Georgia Children and Elderly Fund (No gift less than \$1.00 can be processed).....	7 > \$	
8	Add Line 6 and Line 7 and enter total here.....	8 \$	
9	Add Line 4 and Line 8. Make check for this amount payable to GEORGIA INCOME TAX DIVISION.....	9 \$	
STATE USE ONLY > <input type="text"/>			
10	Subtract Line 8 from Line 5. THIS IS YOUR NET REFUND.....	10 \$	

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

SIGN
YOUR
RETURN

Signature

Date

Phone Number
Daytime

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

ADDRESS: GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

YOU MAY USE FORM 500EZ IF:

1. Your filing status is single.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not claim any dependents.
5. You do not itemize deductions.
6. You are not 65 or over, or blind.
7. You had wages, salaries, tips, dividends and interest income only.
8. You do not have any credits except tax withheld.
9. You do not have any adjustments to Federal Adjusted Gross Income.
10. You do not qualify for the Low Income Tax Credit.

COMPLETING YOUR RETURN

1. Use label only if correct. If not, print or type name, address and social security number.
2. Keep numbers inside boxes.
3. Do not use dollar signs.
4. Round off figures for easier computations.
5. Do not attach a copy of your federal return.
6. The standard deduction and personal exemption are computed in the tax table.

1998 TAX TABLE FOR 500EZ FILERS ONLY
YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

DO NOT USE
FOR FORM 500

If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -	If You are Filing Form 500EZ and Line 1 is -		Your Tax is -
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
5,000			17,000			29,000			41,000			53,000			65,000			77,000			89,000		
5,000	5,100	1	17,000	17,100	533	29,000	29,100	1,253	41,000	41,100	1,973	53,000	53,100	2,693	65,000	65,100	3,413	77,000	77,100	4,133	89,000	89,100	4,853
5,100	5,200	2	17,100	17,200	539	29,100	29,200	1,259	41,100	41,200	1,979	53,100	53,200	2,699	65,100	65,200	3,419	77,100	77,200	4,139	89,100	89,200	4,859
5,200	5,300	3	17,200	17,300	545	29,200	29,300	1,265	41,200	41,300	1,985	53,200	53,300	2,705	65,200	65,300	3,425	77,200	77,300	4,145	89,200	89,300	4,865
5,300	5,400	4	17,300	17,400	551	29,300	29,400	1,271	41,300	41,400	1,991	53,300	53,400	2,711	65,300	65,400	3,431	77,300	77,400	4,151	89,300	89,400	4,871
5,400	5,500	5	17,400	17,500	557	29,400	29,500	1,277	41,400	41,500	1,997	53,400	53,500	2,717	65,400	65,500	3,437	77,400	77,500	4,157	89,400	89,500	4,877
5,500	5,600	6	17,500	17,600	563	29,500	29,600	1,283	41,500	41,600	2,003	53,500	53,600	2,723	65,500	65,600	3,443	77,500	77,600	4,163	89,500	89,600	4,883
5,600	5,700	7	17,600	17,700	569	29,600	29,700	1,289	41,600	41,700	2,009	53,600	53,700	2,729	65,600	65,700	3,449	77,600	77,700	4,169	89,600	89,700	4,889
5,700	5,800	8	17,700	17,800	575	29,700	29,800	1,295	41,700	41,800	2,015	53,700	53,800	2,735	65,700	65,800	3,455	77,700	77,800	4,175	89,700	89,800	4,895
5,800	5,900	9	17,800	17,900	581	29,800	29,900	1,301	41,800	41,900	2,021	53,800	53,900	2,741	65,800	65,900	3,461	77,800	77,900	4,181	89,800	89,900	4,901
5,900	6,000	10	17,900	18,000	587	29,900	30,000	1,307	41,900	42,000	2,027	53,900	54,000	2,747	65,900	66,000	3,467	77,900	78,000	4,187	89,900	90,000	4,907
6,000			18,000			30,000			42,000			54,000			66,000			78,000			90,000		
6,000	6,100	14	18,000	18,100	593	30,000	30,100	1,313	42,000	42,100	2,033	54,000	54,100	2,753	66,000	66,100	3,473	78,000	78,100	4,193	90,000	90,100	4,913
6,100	6,200	15	18,100	18,200	599	30,100	30,200	1,319	42,100	42,200	2,039	54,100	54,200	2,759	66,100	66,200	3,479	78,100	78,200	4,199	90,100	90,200	4,919
6,200	6,300	16	18,200	18,300	605	30,200	30,300	1,325	42,200	42,300	2,045	54,200	54,300	2,765	66,200	66,300	3,485	78,200	78,300	4,205	90,200	90,300	4,925
6,300	6,400	17	18,300	18,400	611	30,300	30,400	1,331	42,300	42,400	2,051	54,300	54,400	2,771	66,300	66,400	3,491	78,300	78,400	4,211	90,300	90,400	4,931
6,400	6,500	18	18,400	18,500	617	30,400	30,500	1,337	42,400	42,500	2,057	54,400	54,500	2,777	66,400	66,500	3,497	78,400	78,500	4,217	90,400	90,500	4,937
6,500	6,600	19	18,500	18,600	623	30,500	30,600	1,343	42,500	42,600	2,063	54,500	54,600	2,783	66,500	66,600	3,503	78,500	78,600	4,223	90,500	90,600	4,943
6,600	6,700	20	18,600	18,700	629	30,600	30,700	1,349	42,600	42,700	2,069	54,600	54,700	2,789	66,600	66,700	3,509	78,600	78,700	4,229	90,600	90,700	4,949
6,700	6,800	21	18,700	18,800	635	30,700	30,800	1,355	42,700	42,800	2,075	54,700	54,800	2,795	66,700	66,800	3,515	78,700	78,800	4,235	90,700	90,800	4,955
6,800	6,900	22	18,800	18,900	641	30,800	30,900	1,361	42,800	42,900	2,081	54,800	54,900	2,801	66,800	66,900	3,521	78,800	78,900	4,241	90,800	90,900	4,961
6,900	7,000	23	18,900	19,000	647	30,900	31,000	1,367	42,900	43,000	2,087	54,900	55,000	2,807	66,900	67,000	3,527	78,900	79,000	4,247	90,900	91,000	4,967
7,000			19,000			31,000			43,000			55,000			67,000			79,000			91,000		
7,000	7,100	34	19,000	19,100	653	31,000	31,100	1,373	43,000	43,100	2,093	55,000	55,100	2,813	67,000	67,100	3,533	79,000	79,100	4,253	91,000	91,100	4,973
7,100	7,200	35	19,100	19,200	659	31,100	31,200	1,379	43,100	43,200	2,099	55,100	55,200	2,819	67,100	67,200	3,539	79,100	79,200	4,259	91,100	91,200	4,979
7,200	7,300	36	19,200	19,300	665	31,200	31,300	1,385	43,200	43,300	2,105	55,200	55,300	2,825	67,200	67,300	3,545	79,200	79,300	4,265	91,200	91,300	4,985
7,300	7,400	37	19,300	19,400	671	31,300	31,400	1,391	43,300	43,400	2,111	55,300	55,400	2,831	67,300	67,400	3,551	79,300	79,400	4,271	91,300	91,400	4,991
7,400	7,500	38	19,400	19,500	677	31,400	31,500	1,397	43,400	43,500	2,117	55,400	55,500	2,837	67,400	67,500	3,557	79,400	79,500	4,277	91,400	91,500	4,997
7,500	7,600	39	19,500	19,600	683	31,500	31,600	1,403	43,500	43,600	2,123	55,500	55,600	2,843	67,500	67,600	3,563	79,500	79,600	4,283	91,500	91,600	5,003
7,600	7,700	40	19,600	19,700	689	31,600	31,700	1,409	43,600	43,700	2,129	55,600	55,700	2,849	67,600	67,700	3,569	79,600	79,700	4,289	91,600	91,700	5,009
7,700	7,800	41	19,700	19,800	695	31,700	31,800	1,415	43,700	43,800	2,135	55,700	55,800	2,855	67,700	67,800	3,575	79,700	79,800	4,295	91,700	91,800	5,015
7,800	7,900	42	19,800	19,900	701	31,800	31,900	1,421	43,800	43,900	2,141	55,800	55,900	2,861	67,800	67,900	3,581	79,800	79,900	4,301	91,800	91,900	5,021
7,900	8,000	43	19,900	20,000	707	31,900	32,000	1,427	43,900	44,000	2,147	55,900	56,000	2,867	67,900	68,000	3,587	79,900	80,000	4,307	91,900	92,000	5,027
8,000			20,000			32,000			44,000			56,000			68,000			80,000			92,000		
8,000	8,100	62	20,000	20,100	713	32,000	32,100	1,433	44,000	44,100	2,153	56,000	56,100	2,873	68,000	68,100	3,593	80,000	80,100	4,313	92,000	92,100	5,033
8,100	8,200	63	20,100	20,200	719	32,100	32,200	1,439	44,100	44,200	2,159	56,100	56,200	2,879	68,100	68,200	3,599	80,100	80,200	4,319	92,100	92,200	5,039
8,200	8,300	64	20,200	20,300	725	32,200	32,300	1,445	44,200	44,300	2,165	56,200	56,300	2,885	68,200	68,300	3,605	80,200	80,300	4,325	92,200	92,300	5,045
8,300	8,400	65	20,300	20,400	731	32,300	32,400	1,451	44,300	44,400	2,171	56,300	56,400	2,891	68,300	68,400	3,611	80,300	80,400	4,331	92,300	92,400	5,051
8,400	8,500	66	20,400	20,500	737	32,400	32,500	1,457	44,400	44,500	2,177	56,400	56,500	2,897	68,400	68,500	3,617	80,400	80,500	4,337	92,400	92,500	5,057
8,500	8,600	67	20,500	20,600	743	32,500	32,600	1,463	44,500	44,600	2,183	56,500	56,600	2,903	68,500	68,600	3,623	80,500	80,600	4,343	92,500	92,600	5,063
8,600	8,700	68	20,600	20,700	749	32,600	32,700	1,469	44,600	44,700	2,189	56,600	56,700	2,909	68,600	68,700	3,629	80,600	80,700	4,349	92,600	92,700	5,069
8,700	8,800	69	20,700	20,8																			

GENERAL INFORMATION FOR FORM 500

GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia Income Tax return if you meet the following conditions:

<u>Filing Status</u>	<u>If your Income Exceeds</u>
A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	\$5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$8,400
2. One 65 or over, not blind	9,700
3. Under 65, both blind	11,000
4. Both 65 or over, not blind	11,000
5. One 65 or over, and blind	11,000
6. One 65 or over, and both blind	12,300
7. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

RESIDENTS You are required to file a Georgia Income Tax Return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds standard deduction and personal exemption(s). These requirements apply as long as your legal residence is Georgia even if you are temporarily absent from the State or live outside the State temporarily. **A full year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. The Georgia resident is allowed a credit for taxes paid to a nonresident state.**

PART-YEAR RESIDENTS If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. Part-year residents are generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is given on page 12.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state you are not required to file a Georgia Income Tax return if your only activity for financial gain

or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year.

FILING DATES Calendar year taxpayers for 1998 are required to file on or before April 15, 1999. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

EXTENSION OF TIME FOR FILING RETURN

There are two ways to obtain an extension for filing your Georgia Income Tax Return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT 303. If Form IT 303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest. Georgia Form IT-560 may be used to pay the tax by the due date. Form IT-560 is available from any of the department offices listed on page 18 and the phone numbers on page 17.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late pay penalty and 1 percent interest per month or fraction of a month from the statutory due date until paid.

AMENDED RETURNS

Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on page 18 and the phone numbers on page 17. Do not use Form 500 to amend or correct your return.



FEDERAL AUDIT

Whenever a Federal Audit or other Federal Adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting the changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting the change and the Commissioner receives the report from the United States Government, the Commissioner will make the assessment for tax due within five years from the date the report is received from the United States Government.** If it is determined that there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

GENERAL INFORMATION FOR FORM 500 (continued)

DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund on any overpayment of tax. **Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the code.**

MILITARY PERSONNEL

RESIDENTS. Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS. Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia, are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned income in Georgia from sources other than military pay, they are required to file Georgia Form 500, completing Schedule 3 on the back of the Form 500 schedule, page 4. Married nonresidents with income earned in Georgia may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on page 12.)

INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

PARTNERSHIPS

All resident and nonresident partners must pay Georgia income tax on their portion of the Partnership's net Georgia income.

NONRESIDENT COMPOSITE FILING AND WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distribution made by Partnerships, Limited Liability Companies and S Corporations. As an alternative to withholding, the entity may file a composite return for its nonresident members. Use FORM IT-CR for composite filing. This form is available upon request. (See page 17 for ordering forms.) The entity may receive forms for registering for withholding by calling (404) 651-8651.

FORM 500 INSTRUCTIONS

USE BLACK INK.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.

STEP 1 Name, address and Social Security Number.

LINES 1 - 3 Remove the mailing label from the inside of this booklet. If the information is correct, attach to this block. If the information is incorrect or you do not have a label, print or type your name, address (including apartment number) and Social Security Number in the space provided.

STEP 2 Residency, filing status and exemptions

LINE 4 If you were a resident of Georgia the entire year, regardless of temporary living arrangements, put #1 in the residency code box. If you were not a Georgia resident the entire year, put #2 in the residency code box and enter the dates. If you do not live in Georgia or one spouse is a resident and the other is not a resident, put #3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using SCHEDULE 3 of Form 500, page 4.

TIP **LINE 5** You must use the same filing status you used on your Federal return. Write the letter for your status in the filing status box. If you filed as unmarried head of household or surviving widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 Number of exemptions from Federal Form 1040 or 1040A.

LINE 7 List your dependents in the space provided on Form 500.

STEP 3 Income

TIP **LINE 8** From your Federal Form 1040, 1040A or 1040EZ enter your adjusted gross income. **Do not use Federal taxable income.**

LINE 9 Some forms of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by explaining your adjustments on Schedule 1 on the Form 500 schedule, page 3. Enter the total adjustments from Schedule 1 on line 9. **Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See line 17 instructions.**

ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to Georgia income tax.
3. Lump sum distributions reported on IRS Form 4972 from employee benefit plans.
4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$12,000 per taxpayer provided one of two conditions is met:
 - (A) The taxpayer is 62 years of age or older, or
 - (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse in the calculation of his/her retirement exclusion. The \$12,000 exclusion is not automatic and must be documented on Schedule 1 of Form 500, page 3. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$12,000 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income.

Part-year or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Schedule 1 of Form 500, page 3 or the exclusion will not be allowed. **Use worksheet on page 13 to compute the exclusion.**

2. Interest, dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board that are included in Federal Adjusted Gross Income.

4. Salaries and wages reduced from Federal taxable income because of the Federal jobs credit.

5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or by another State. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to other state(s). In cases where the Subchapter S election is recognized by the other state(s) the income should not be subtracted. Credit for taxes paid to other states may apply. Refer to line 17 on page 8.

9. Dependents unearned income included in parents Federal Adjusted Gross Income.

10. Income tax refunds from states other than Georgia included in Federal Adjusted Gross Income. Be sure to indicate the applicable state. Do not subtract Georgia Income Tax Refunds included in Federal Adjusted Gross Income.

11. Income from any Fund, Program or System which is exempted by Federal law or treaty.

12. Teacher's Retirement - The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.

13. Interest paid to Federal Retirees on Form 1099 INT under House Bills 3 and 90.

FORM 500 INSTRUCTIONS (continued)

STEP 4 Deductions

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. **Do not use the standard deduction from your Federal Return.**



Single/Head of Household	\$2,300
Married Filing Joint	\$3,000
Married Filing Separate	\$1,500
Additional: Line 11b	\$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on line 11c.)

NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

LINE 12 If you use itemized deductions on your Federal Return, you must use itemized deductions on your Georgia Return. Adjustments must be made for income taxes other than Georgia and investment interest which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the beginning point in computing Georgia itemized deductions.



LINE 13 Subtract either 11c or 12 from line 10 and enter on line 13.

LINE 14 Multiply the number in the block on Line 6 by \$2,700.

LINE 15 Subtract line 14 from line 13 and enter on line 15. If the number is negative, enter zero. **THIS IS YOUR GEORGIA TAXABLE INCOME.**

STEP 5 Tax Computation

LINE 16 Use your **GEORGIA TAXABLE INCOME** and the tax table on pages 9 and 10 to determine your tax. Make sure you determine your tax using your filing status. Enter tax on line 16.

LINE 17 Use Schedule 2 on page 3 of the Form 500 schedule. This line is used for reporting credits. Use this line if you're taking credit for income taxes paid to states other than Georgia. **No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is attached.**



Use the worksheet on page 11 for the computation of other state(s) tax credit for full and part-year residents. If you paid tax to more than one state, use the total of other state income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state. **Your credit may be less than the tax paid to the other state(s).**



Low Emission Vehicle Credit - Refer to Georgia Code Section 48-7-40.15 Credit is up to \$1500 for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to a Low Emission Vehicle. Certification from the dealership and the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision.

Employer's Credit for Basic Skills Education - Refer to Georgia Code Section 48-7-41

Employer's Credit for Approved Employee Retraining - Refer to Georgia Code Section 48-7-40.5

Employer's New Jobs Tax Credit - Refer to Georgia Code Section 48-7-40

Employer's Credit for Providing or Sponsoring Child Care for Employees - Refer to Georgia Code Section 48-7-40.6

Manufacturer's Investment Tax Credit - Refer to Georgia Code Sections 48-7-40.2 .3 and .4.

Georgia Rural Physician Tax Credit - Refer to Georgia Code Section 48-7-29.

Optional Investment Tax Credit - Refer to Georgia Code

Section 48-7-40.7, 40.8, 40.9. **Attach schedule showing computation of credits.**

LINE 18 Subtract line 17 from line 16 and enter on line 18. If zero or less enter zero.

LINE 19 This line is for Georgia Income Tax Withheld. Enter the total Georgia tax shown on withholding statements. These statements must be attached to your return or your withholding tax will not be allowed.

LINE 20 Enter your total estimated payments on line 20. Be sure to include the amount credited from your previous year tax return and any prepayments (Form 560) from requests for extensions.

LINE 21 You may be eligible for low income credit if your Federal Adjusted Gross Income is less than \$20,000. Use the worksheet on page 11 to compute the credit and enter on line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

LINE 22 DO NOT WRITE ON THIS LINE. This line is for Department use only.

LINE 23 Add lines 19, 20 and 21c and enter the total on line 23.

LINE 24 If the tax on line 18 is greater than the credits on line 23, subtract line 23 from line 18 and enter the **BALANCE DUE** on line 24.

LINE 25 If the credits on line 23 are greater than the tax on line 18, subtract line 18 from line 23 and enter the **OVERPAYMENT** on line 25.

LINE 26 Enter the amount you want credited to 1999 estimated income tax on line 26.

LINE 27 AND 28 Refer to page 3 for details and enter the amount of your contributions. *No contribution of less than \$1 can be processed.*

LINE 29 Enter the estimated penalty from Form 500UET.

LINE 30 Add lines 24, 27, 28 and 29 and enter the total balance due on line 30. Make your check payable to the **GEORGIA INCOME TAX DIVISION.**

INSTALLMENT PAYMENTS If you cannot pay the full amount shown on line 30 when you file, you may ask to make monthly installment payments. Interest and late payment penalties will apply to any tax amount not paid by April 15, 1999, even if your request to make installment payments is granted. Before requesting an installment payment plan, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 15. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

LINE 31 Enter the amount to be **REFUNDED TO YOU**- line 25 minus lines 26, 27, 28 and 29, if applicable.

SIGN HERE You are required to sign your return in the space provided at the bottom of Form 500, page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their Social Security or Federal identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box.

FEDERAL RETURN

If the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to attach a copy of your Federal Form 1040 or 1040A, pages 1 and 2. Do not attach other Federal schedules.

1998

Page 1

USE BLACK INK ONLY

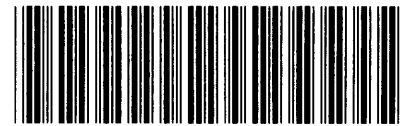
Fiscal Year

Beginning:

/ /

Ending:

/ /
Mo. Day Yr.



0198010111

DEPARTMENT USE ONLY

DEPARTMENT USE ONLY
Del ☐ Ext ☐

YOUR SOCIAL SECURITY NUMBER

- -

SPOUSE'S SOCIAL SECURITY NUMBER

- -

CHECK IF
FOREIGN ADDRESS

YOUR FIRST NAME INITIAL
YOUR LAST NAME SUFFIX
SPOUSE'S FIRST NAME INITIAL
SPOUSE'S LAST NAME SUFFIX

2. ADDRESS LINE 1

ADDRESS LINE 2 OR APARTMENT NUMBER

3. CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

4. Use one number only and enter in the Residency Code box. PART YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 8 THROUGH 14 OF STEPS 3 AND 4 AND USE SCHEDULE 3 OF FORM 500, PAGE 4.

RESIDENCY
CODE NUMBER

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO 3. NONRESIDENT

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return.)

FILING
STATUS

A. SINGLE C. MARRIED FILING SEPARATE, SPOUSE'S SOCIAL SECURITY NO. MUST BE ENTERED ABOVE
B. MARRIED FILING JOINT D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

6. Number of Exemptions from Federal Form 1040 or 1040A

Dependents:

First name	Last name	Dependent's social security number	Dependent's relationship to you	No. of months lived in your home in 1998

If the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are required to attach a copy of your Federal 1040 pages 1 and 2. Do not attach other Federal Schedules.

8. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ) 8

Do not use Federal Taxable Income.

9. Adjustments from Schedule 1. (See instructions on page 7, Line 9) 9

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) 10

11. STANDARD Deduction (SEE INSTRUCTIONS-Line 1)

Do not use Federal Standard Deduction

b. Are YOU 65 or over ☐ blind ☐ SPOUSE 65 or over ☐ blind ☐ x 1,300=

c. TOTAL STANDARD deduction (Line 11a + Line 11b) 11c

Use EITHER
Line 11c or Line 12
(DO NOT WRITE ON BOTH)

12. TOTAL ITEMIZED deductions used in computing federal taxable income

Schedule A- Less: See Line 12 instructions Page 8 12=

13. Subtract either Line 11c or Line 12 from Line 10; enter balance 13

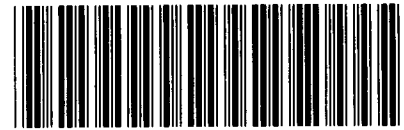
14. Number from block on Line 6 multiplied by \$2,700 14

15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) 15

ATTACH GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE
ALSO, IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORM(S)

IF YOU USE STANDARD DEDUCTION ON YOUR
FEDERAL RETURN YOU MUST USE STANDARD
DEDUCTION ON YOUR GEORGIA RETURN

ELECTRONIC FILING
MAY SPEED YOUR
REFUND BY 8 WEEKS



0198010131

 Name: _____ Social Security Number: - -
SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see page 7 of instructions)**ADDITIONS TO INCOME**

1. Interest on Non-Georgia Municipal and State Bonds \$, , .
2. Lump Sum Distributions \$, , .
3. Other (specify) \$, , .
4. Total Additions (enter sum of lines 1-3 here) \$, , .

SUBTRACTIONS FROM INCOME

5. Retirement Income Exclusion

(See Retirement income exclusion worksheet page 13.) Type of Disability:

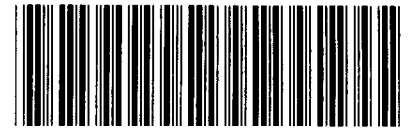
 A. Self: Date of Birth / / Date of Disability: / / \$, .

 B. Spouse: Date of Birth / / Type of Disability: / / Date of Disability: / / \$, .

6. Social Security Benefits (Taxable Portion) \$, .
7. Railroad Retirement Benefits (Taxable Portion) \$, .
8. Interest on United States Obligations \$, , .
(See page 7 of instructions.)
9. Other (specify) \$, , .
10. Total Subtractions (enter sum on Lines 5-9 here). \$, , .
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -). \$, , .

SCHEDULE 2 CREDITS FOR LINE 17 PAGE 2

1. Other State Credit (see worksheet, page 11) \$, .
2. Rural Physicians Credit \$, .
3. Low Emission Vehicle Credit \$, .
- Pass Through Credits from Ownership of S Corporation or Partnership Interest:**
4. Employer's Credit for Basic Skills Education \$, .
5. Employer's Credit for Approved Employee Retraining \$, .
6. Employer's New Jobs Credit \$, .
7. Employer's Credit for Providing or Sponsoring Childcare for Employees \$, .
8. Investment Tax Credit \$, .
9. Optional Investment Tax Credit \$, .
10. Enter the Total of Lines 1 through 9 here and on Line 17 page 2 \$, , .



0198010141

Social Security Number: - -
SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS
 Income earned in another state as a Georgia resident is taxable. See other state credit, page 8, line 17, and page 11.

DO NOT USE LINES 8 THROUGH 14-PAGE 1, FORM 500

	Federal Income as shown on Return COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, Etc.....	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
2. Interest and Dividends.....	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
3. Business Income or (loss)	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
4. Other Income or (loss)	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
5. Total Income: Total Lines 1 through 4	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
Adjustments to Income:			
6. Total from Federal Form 1040	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
7. Total from Form 500 Schedule 1 page 3 (see instructions Line 9, page 7)	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>
9. RATIO: Divide Line 8, Column C by Line 8 Column A. Enter percentage.....		<input type="text"/> %	Not to exceed 100%
10. Itemized or Standard Deduction (see instructions for Line 10, page 12)		<input type="text"/> , <input type="text"/> , <input type="text"/>	
11. Personal Exemption from form 500 page 1, line 6, multiplied by \$2700 . . .		<input type="text"/> , <input type="text"/> , <input type="text"/>	
12. Total Deductions and Exemptions: Add Lines 10 and 11		<input type="text"/> , <input type="text"/> , <input type="text"/>	
13. Multiply Line 12 by Ratio on Line 9 and enter result.....			<input type="text"/> , <input type="text"/> , <input type="text"/>
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 1 of Form 500			<input type="text"/> , <input type="text"/> , <input type="text"/>

This amount should be on line 16, Form 500
GEORGIA INCOME TAX TABLE

If line 15 of Form 500 is				Married filing jointly or Head of Household	Married filing separately	If line 15 of Form 500 is				Married filing jointly or Head of Household	Married filing separately	If line 15 of Form 500 is				Married filing jointly or Head of Household	Married filing separately	If line 15 of Form 500 is				Married filing jointly or Head of Household	Married filing separately												
At Least	But Less Than	Single	At Least			But Less Than	Single	At Least	But Less Than			Single	At Least	But Less Than	Single			At Least	But Less Than	Single															
9,000						18,000						27,000						36,000						45,000											
\$ 0	100	0	0	9,000	9,100	353	292	413	18,000	18,100	893	823	953	27,000	27,100	1,433	1,363	1,493	36,000	36,100	1,973	1,903	2,033	45,000	45,100	2,513	2,443	2,573							
100	200	1	1	9,100	9,200	359	297	419	18,100	18,200	899	829	959	27,100	27,200	1,439	1,369	1,499	36,100	36,200	1,979	1,909	2,039	45,100	45,200	2,519	2,449	2,579							
200	300	2	2	9,200	9,300	365	302	425	18,200	18,300	905	835	965	27,200	27,300	1,445	1,375	1,505	36,200	36,300	1,985	1,915	2,045	45,200	45,300	2,525	2,455	2,585							
300	400	3	3	9,300	9,400	371	307	431	18,300	18,400	911	841	971	27,300	27,400	1,451	1,381	1,511	36,300	36,400	1,991	1,921	2,051	45,300	45,400	2,531	2,461	2,591							
400	500	4	4	9,400	9,500	377	312	437	18,400	18,500	917	847	977	27,400	27,500	1,457	1,387	1,517	36,400	36,500	1,997	1,927	2,057	45,400	45,500	2,537	2,467	2,597							
500	600	5	5	9,500	9,600	383	317	443	18,500	18,600	923	853	983	27,500	27,600	1,463	1,393	1,523	36,500	36,600	2,003	1,933	2,063	45,500	45,600	2,543	2,473	2,603							
600	700	6	6	9,600	9,700	389	322	449	18,600	18,700	929	859	989	27,600	27,700	1,469	1,399	1,529	36,600	36,700	2,009	1,939	2,069	45,600	45,700	2,549	2,479	2,609							
700	800	7	7	9,700	9,800	395	327	455	18,700	18,800	935	865	995	27,700	27,800	1,475	1,405	1,535	36,700	36,800	2,015	1,945	2,075	45,700	45,800	2,555	2,485	2,615							
800	900	8	8	9,800	9,900	401	332	461	18,800	18,900	941	871	1,001	27,800	27,900	1,481	1,411	1,541	36,800	36,900	2,021	1,951	2,081	45,800	45,900	2,561	2,491	2,621							
900	1,000	9	9	9,900	10,000	407	337	467	18,900	19,000	947	877	1,007	27,900	28,000	1,487	1,417	1,547	36,900	37,000	2,027	1,957	2,087	45,900	46,000	2,567	2,497	2,627							
1,000						10,000						19,000						28,000						37,000						46,000					
1,000	1,100	13	11	16	10,000	10,100	413	343	473	19,000	19,100	953	883	1,013	28,000	28,100	1,493	1,423	1,553	37,000	37,100	2,033	1,963	2,093	46,000	46,100	2,573	2,503	2,633						
1,100	1,200	15	13	18	10,100	10,200	419	349	479	19,100	19,200	959	889	1,019	28,100	28,200	1,499	1,429	1,559	37,100	37,200	2,039	1,969	2,099	46,100	46,200	2,579	2,509	2,639						
1,200	1,300	17	15	20	10,200	10,300	425	355	485	19,200	19,300	965	895	1,025	28,200	28,300	1,505	1,435	1,565	37,200	37,300	2,045	1,975	2,105	46,200	46,300	2,585	2,515	2,645						
1,300	1,400	19	17	22	10,300	10,400	431	361	491	19,300	19,400	971	901	1,031	28,300	28,400	1,511	1,441	1,571	37,300	37,400	2,051	1,981	2,111	46,300	46,400	2,591	2,521	2,651						
1,400	1,500	21	19	24	10,400	10,500	437	367	497	19,400	19,500	977	907	1,037	28,400	28,500	1,517	1,447	1,577	37,400	37,500	2,057	1,987	2,117	46,400	46,500	2,597	2,527	2,657						
1,500	1,600	23	21	26	10,500	10,600	443	373	503	19,500	19,600	983	913	1,043	28,500	28,600	1,523	1,453	1,583	37,500	37,600	2,063	1,993	2,123	46,500	46,600	2,603	2,533	2,663						
1,600	1,700	25	23	29	10,600	10,700	449	379	509	19,600	19,700	989	919	1,049	28,600	28,700	1,529	1,459	1,589	37,600	37,700	2,069	1,999	2,129	46,600	46,700	2,609	2,539	2,669						
1,700	1,800	27	25	32	10,700	10,800	455	385	515	19,700	19,800	995	925	1,055	28,700	28,800	1,535	1,465	1,595	37,700	37,800	2,075	2,005	2,135	46,700	46,800	2,615	2,545	2,675						
1,800	1,900	29	27	35	10,800	10,900	461	391	521	19,800	19,900	1,001	931	1,061	28,800	28,900	1,541	1,471	1,601	37,800	37,900	2,081	2,011	2,141	46,800	46,900	2,621	2,551	2,681						
1,900	2,000	31	29	35	10,900	11,000	467	397	527	19,900	20,000	1,007	937	1,067	28,900	29,000	1,547	1,477	1,607	37,900	38,000	2,087	2,017	2,147	46,900	47,000	2,627	2,557	2,687						
2,000						11,000						20,000						29,000						38,000						47,000					
2,000	2,100	33	31	41	11,000	11,100	473	403	533	20,000	20,100	1,013	943	1,073	29,000	29,100	1,553	1,483	1,613	38,000	38,100	2,093	2,023	2,153	47,000	47,100	2,633	2,563	2,693						
2,100	2,200	35	33	44	11,100	11,200	479	409	539	20,100	20,200	1,019	949	1,079	29,100	29,200	1,559	1,489	1,619	38,100	38,200	2,099	2,029	2,159	47,100	47,200	2,639	2,569	2,699						
2,200	2,300	37	35	47	11,200	11,300	485	415	545	20,200	20,300	1,025	955	1,085	29,200	29,300	1,565	1,495	1,625	38,200	38,300	2,105	2,035	2,165	47,200	47,300	2,645	2,575	2,705						
2,300	2,400	40	37	50	11,300	11,400	491	421	551	20,300	20,400	1,031	961	1,091	29,300	29,400	1,571	1,501	1,631	38,300	38,400	2,111	2,041	2,171	47,300	47,400	2,651	2,581	2,711						
2,400	2,500	43	39	53	11,400	11,500	497	427	557	20,400	20,500	1,037	967	1,097	29,400	29,500	1,577	1,507	1,637	38,400	38,500	2,117	2,047	2,177	47,400	47,500	2,657	2,587	2,717						
2,500	2,600	46	41	57	11,500	11,600	503	433	563	20,500	20,600	1,043	973	1,103	29,500	29,600	1,583	1,513	1,643	38,500	38,600	2,123	2,053	2,183	47,500	47,600	2,663	2,593	2,723						
2,600	2,700	49	43	61	11,600	11,700	509	439	569	20,600	20,700	1,049	979	1,109	29,600	29,700	1,589	1,519	1,649	38,600	38,700	2,129	2,059	2,189	47,600	47,700	2,669	2,599	2,729						
2,700	2,800	52	45	65	11,700	11,800	515	445	575	20,700	20,800	1,055	985	1,115	29,700	29,800	1,595	1,525	1,655	38,700	38,800	2,135	2,065	2,195	47,700	47,800	2,675	2,605	2,735						
2,800	2,900	55	47	69	11,800	11,900	521	451	581	20,800	20,900	1,061	991	1,121	29,800	29,900	1,601	1,531	1,661	38,800	38,900	2,141	2,071	2,201	47,800	47,900	2,681	2,611	2,741						
2,900	3,000	58	49	73	11,900	12,000	527	457	587	20,900	21,000	1,067	997	1,127	29,900	30,000	1,607	1,537	1,667	38,900	39,000	2,147	2,077	2,207	47,900	48,000	2,687	2,617	2,747						
3,000						12,000						21,000						30,000						39,000						48,000					
3,000	3,100	61	51	77	12,000	12,100	533	463	593	21,000	21,100	1,073	1,003	1,133	30,000	30,100	1,613	1,543	1,673	39,000	39,100	2,153	2,083	2,213	48,000	48,100	2,693	2,623	2,753						
3,100	3,200	64	54	81	12,100	12,200	539	469	599	21,100	21,200	1,079	1,009	1,139	30,100	30,200	1,619	1,549	1,679	39,100	39,200	2,159	2,089	2,219	48,100	48,200	2,699	2,629	2,759						
3,200	3,300	67	57	85	12,200	12,300	545	475	605	21,200	21,300	1,085	1,015	1,145	30,200	30,300	1,625	1,555	1,685	39,200															

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WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full and part-year residents. Do not file this worksheet with your return, please keep it for your records.

FOR FULL-YEAR RESIDENTS

1. Other state adjusted gross income taxed by Georgia \$ _____
2. Georgia adjusted gross income (Line 10, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deduction \$ _____
5. Georgia personal exemption and credit for dependents from Form 500, Page 1, Line 14 \$ _____
6. Total of Lines 4 and 5 \$ _____
7. Line 6 multiplied by ratio on Line 3 \$ _____
8. Income for computation of credit (Line 1 less Line 7) \$ _____
9. Tax at Georgia rates (use tax table on Pages 9 or 10) \$ _____
10. Tax shown on return(s) filed with other state(s) \$ _____
11. Tax credit allowable (lesser of Line 9 or 10) to be claimed in Schedule 2, Page 3, Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON SCHEDULE 2, PAGE 3 OF FORM 500 AND ON LINE 17, FORM 500 AND ATTACH COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S)

FOR PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ _____
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deduction and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ _____
5. Line 4 multiplied by ratio on Line 3 \$ _____
6. Income for computation of credit (Line 1 less Line 5) \$ _____
7. Tax at Georgia rates (use tax table on Pages 9 or 10) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ _____
9. Tax credit allowable (lesser of Line 7 or 8) to be claimed in Schedule 2, Page 3 of Form 500 \$ _____

ENTER THE CREDIT ALLOWABLE ON SCHEDULE 2, PAGE 3 AND ON LINE 17, FORM 500 AND ATTACH COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **NOTE: Only state income tax is allowable. Local, city, provinces and etc. are not states. Taxes paid to them do not qualify for this credit.**

LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent by another taxpayer on their Federal or Georgia individual income tax return, you are entitled to a low income tax credit. If you are eligible, determine the credit using the worksheet below and claim your low income credit on Form 500, Line 21.

1. Enter your income from Line 8 of the Georgia Form 500. If zero or less, enter zero. _____
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If you and your spouse are both 65 or older, enter 2. _____
4. Add numbers on Lines 2 and 3 and enter. Also enter this total in block 21a of Form 500. _____
5. Using the base credit table below, find the base credit corresponding to your income and enter. Also enter in block 21b of Form 500. _____
6. Multiply the amount entered on Line 4 by the amount on Line 5 and enter. This is your low income credit. Also enter on Line 21c of Form 500. _____

BASE CREDIT TABLE

Federal Adjusted Gross Income	Base Credit
Under \$6,000	\$ 26
\$6,000 but not more than \$7,999	\$ 20
\$8,000 but not more than \$9,999	\$ 14
\$10,000 but not more than \$14,999	\$ 8
\$15,000 but not more than \$19,999	\$ 5

All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or a nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you will be completing Schedule 3 of Form 500, page 4. A married part-year resident or nonresident with income earned in Georgia may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

Column A must agree with your Federal Return.

Column B is your income and adjustments prior to or after Georgia residence, or your home state income as a nonresident.

Column C is your Georgia income and adjustments in arriving at your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your Federal income. In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

LINES 6-7: In Column A Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7 list adjustments allowed by Georgia law. *Refer to Page 7 on Line 9 for information on adjustments.*

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C by Line 8, Column A. This is the ratio of Georgia income to your total income.

LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. *If using the standard deduction, refer to Page 8 under Line 11a, b and c for information on Standard Deductions.*

LINE 11: Enter the personal exemption. This amount comes from Line 6 of Form 500 multiplied by \$2700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8 and enter the result here and on Line 15 on page 1 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Tax Table on Pages 9 and 10 to determine your tax and enter on Line 16 on Page 2 of Form 500.

FOLLOW THE INSTRUCTIONS ON PAGE 8 TO COMPLETE LINES 16 THROUGH 31 OF FORM 500, PAGE 2.

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, check the nonresident block on Line 4, Form 500, Page 1 and use Schedule 3, Page 4.

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS			
DO NOT USE LINES 8 THROUGH 14-PAGE 1, FORM 500			
	Federal Income as shown on Return COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc.	48,000	24,000	24,000
2. Interest and Dividends	4,000	2,000	2,000
3. Business Income (or loss)			
4. Other Income (or loss)			
5. Total Income: Total Lines 1 through 4	52,000	26,000	26,000
Adjustments to Income:			
6. Total from Federal Form 1040			
7. Total from Form 500 Schedule 1, Page 3 (See instructions Line 9, Page 7)			
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	52,000	26,000	26,000
9. RATIO: Divide Line 8, Column C by Line 8, Column A-enter percentage		(50%)	Not to exceed 100%
10. Itemized or Standard Deduction (see instructions for Line 10 on Page 12)		3,000	
11. Personal Exemption from Form 500 Page 1, Line 6 multiplied by \$2700		5,400	
12. Total Deductions and Exemptions: Add Lines 10 and 11		8,400	
13. Multiply Line 12 by Ratio on Line 9 and enter result.			4,200
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 1 of Form 500			21,800

RETIREMENT INCOME EXCLUSION WORKSHEET

	TAXPAYER	SPOUSE
1) Salary and Wages	_____	_____
2) Other Earned Income/Losses	_____	_____
3) Total Earned Income	_____	_____
4) Maximum Earned Income	<u>\$4,000.00</u>	<u>\$4,000.00</u>
5) Smaller of Line 3 or 4, If Zero or Less, Enter 0 Here	_____	_____
6) Interest Income	_____	_____
7) Dividend Income	_____	_____
8) Alimony	_____	_____
9) Capital Gains/Losses	_____	_____
10) Other Income/Losses	_____	_____
11) Taxable IRA Distributions	_____	_____
12) Taxable Pensions	_____	_____
13) Rental, Royalty, Partnership, etc. Income/Losses	_____	_____
14) Total of Lines 6 Through 13, If Zero or Less, Enter 0 Here	_____	_____
15) Add Lines 5 and 14	_____	_____
16) Maximum Allowable Exclusion	<u>\$12,000.00</u>	<u>\$12,000.00</u>
17) Smaller of Line 15 or 16, Enter Here and on Schedule 1 Page 3 Line 5, A & B Form 500.	_____	_____

Keep worksheet for your records.

*Income or losses should be allocated to the person who owns the item. If any income or loss item is jointly held, the income or loss should be allocated to each taxpayer at fifty percent (50%).

*Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest or other income that is not taxable to Georgia should not be included in the calculation of the retirement exclusion.

*Part-year or nonresidents must prorate the exclusion.

GEORGIA TAX RATE SCHEDULE

SINGLE PERSONS

If the amount on line 15, Form 500 is.....	Amount of Tax is:
Not over \$750.....	1% of Taxable income.....
Over \$ 750..... but not over \$2,250	\$ 7.50..... plus 2% of amount over\$ 750
Over \$2,250..... but not over \$3,750	\$ 37.50..... plus 3% of amount over\$2,250
Over \$3,750..... but not over \$5,250	\$ 82.50..... plus 4% of amount over\$3,750
Over \$5,250..... but not over \$7,000	\$142.50..... plus 5% of amount over\$5,250
Over \$7,000	\$230.00..... plus 6% of amount over\$7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount on line 15, Form 500 is.....	Amount of Tax is:
Not over \$1,000.....	1% of Taxable income
Over \$ 1,000..... but not over \$ 3,000	\$ 10.00..... plus 2% of amount over\$ 1,000
Over \$ 3,000..... but not over \$ 5,000	\$ 50.00..... plus 3% of amount over\$ 3,000
Over \$ 5,000..... but not over \$ 7,000	\$110.00..... plus 4% of amount over\$ 5,000
Over \$ 7,000..... but not over \$10,000	\$190.00..... plus 5% of amount over\$ 7,000
Over \$10,000	\$340.00..... plus 6% of amount over\$10,000

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on line 15, Form 500 is.....	Amount of Tax is:
Not over \$500.....	1% of Taxable income.....
Over \$ 500..... but not over \$1,500	\$ 5.00..... plus 2% of amount over\$ 500
Over \$1,500..... but not over \$2,500	\$ 25.00..... plus 3% of amount over\$1,500
Over \$2,500..... but not over \$3,500	\$ 55.00..... plus 4% of amount over\$2,500
Over \$3,500..... but not over \$5,000	\$ 95.00..... plus 5% of amount over\$3,500
Over \$5,000	\$170.00..... plus 6% of amount over\$5,000

PENALTIES AND INTEREST

- A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof - up to 25%.
- B. A penalty of \$500 may be assessed against an individual who files a frivolous return. This is a return which does not contain information needed to compute the correct tax, or the information shown on the return reflects a substantially incorrect tax, because you desire to interfere with the Georgia Tax Laws.
- C. Penalty for failure to pay tax shown on a return by due date - 1/2 of 1% of the tax due for each month or fractional part thereof - up to 25%.
- D. Penalty for negligent underpayment of tax - 5% of the underpayment.
- E. Penalty for fraudulent underpayment - 50% of the underpayment.
- F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of under-estimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

Instructions For Estimated Tax for Individuals and Fiduciaries

WHO MUST FILE ESTIMATE. Each Individual or fiduciary subject to Georgia income tax who reasonably expects to have during the year gross income which exceeds (1) personal exemption plus (2) credit for dependents plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION: Estimated tax is not required if, under agreement between the employer and employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two-thirds of the total gross income from all sources may (a) file as the other taxpayers or (b) may file their return by March 1, 1999 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Make check or money order payable to "Georgia Income Tax Division."

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on page 16.

PENALTIES. Failure to comply with the provisions of this law relative to under-payment of installments, may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION

Single and head of household\$2,300
Married filing jointly\$3,000
Married filing separately\$1,500

Additional:

Age 65 or over or blind. These additional deductions are for you and your spouse but only if standard deduction is used.\$1,300

These amounts are the standard deduction regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except that if the above requirements are first met after April 1 and before June 1 estimate must be filed by June 15; after June 1 but before September 1, by September 15; and after September 1, by January 15 of the following year. Individuals filing on fiscal year ending after January 1 must file on corresponding dates.

Payment should be delivered or mailed to the

Georgia Department of Revenue
P.O. Box 105499
Atlanta, Georgia 30348-5499

HOW TO COMPLETE FORM 500ES. Calculate your estimated tax by using the Schedule on page 16. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "when and where to file" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the other quarters. Be sure to check the correct box on the form.

PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS

Each Exemption for 1999\$2,700
Retirement Income Exclusion for 1999 maximum ...\$13,000

"Georgia Public Revenue Code Section 48-2-31 stipulates that 'taxes shall be paid in lawful money of the United States free of any expense to the State' of Georgia."

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

1.	Adjusted gross income expected during the current year	1.	\$ _____
2.	Less: Deductions	2.	\$ _____
3.	Balance (Line 1 less Line 2)	3.	\$ _____
4.	Less: Personal exemption and exemption for dependents	4.	\$ _____
5.	Balance (Line 3 less Line 4)	5.	\$ _____
6.	Applicable Retirement Exclusion, see worksheet	6.	\$ _____
7.	Taxable income (Line 5 less Line 6)	7.	\$ _____
8.	Tax on amount on Line 7 (See tax rate schedule)	8.	\$ _____
9.	Less: Withholding Tax and other credits	9.	\$ _____
10.	Your estimated Tax (Line 8 less Line 9)	10.	\$ _____
11.	Credit from prior year's return to be credited to this estimate	11.	\$ _____
12.	Estimated Tax due this year (Line 10 less Line 11)	12.	\$ _____

(Figures may be rounded off.)

TAX RATE SCHEDULE

SINGLE PERSON

If the amount on line 7 is	Amount of Tax is
Not over \$ 750.00	1% of Taxable Income
Over \$ 750.00 ...but not over \$2,250	\$ 7.50 ...plus 2% of amount over \$ 750.00
Over \$2,250.00 ...but not over \$3,750	\$ 37.50 ...plus 3% of amount over \$2,250.00
Over \$3,750.00 ...but not over \$5,250	\$ 82.50 ...plus 4% of amount over \$3,750.00
Over \$5,250.00 ...but not over \$7,000	\$ 142.50 ...plus 5% of amount over \$5,250.00
Over \$7,000.00 ...but not over \$7,000	\$ 230.00 ...plus 6% of amount over \$7,000.00

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount on line 7 is	Amount of Tax is
Not over \$1,000.00	1% of Taxable Income
Over \$1,000.00 ...but not over \$3,000	\$ 10.00 ...plus 2% of amount over \$1,000.00
Over \$3,000.00 ...but not over \$5,000	\$ 50.00 ...plus 3% of amount over \$3,000.00
Over \$5,000.00 ...but not over \$7,000	\$ 110.00 ...plus 4% of amount over \$5,000.00
Over \$7,000.00 ...but not over \$10,000	\$ 190.00 ...plus 5% of amount over \$7,000.00
Over \$10,000.00	\$ 340.00 ...plus 6% of amount over \$10,000.00

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on line 7 is	Amount of Tax is
Not over \$ 500.00	1% of Taxable Income
Over \$ 500.00 ...but not over \$1,500	\$ 5.00 ...plus 2% of amount over \$500.00
Over \$1,500.00 ...but not over \$2,500	\$ 25.00 ...plus 3% of amount over \$1,500.00
Over \$2,500.00 ...but not over \$3,500	\$ 55.00 ...plus 4% of amount over \$2,500.00
Over \$3,500.00 ...but not over \$5,000	\$ 95.00 ...plus 5% of amount over \$3,500.00
Over \$5,000.00	\$ 170.00 ...plus 6% of amount over \$5,000.00

500 ES

GEORGIA INDIVIDUAL
ESTIMATED TAX



500 ES

GEORGIA DEPT. OF REVENUE
P.O. BOX 105499
ATLANTA, GA 30348-5499
(404) 656-4674

Type of return:
Individual ☐

Fiduciary ☐

CHECK THE
CORRECT BOX

For Calendar Year Ending _____ or Fiscal Year Ending _____ 19 ____

Taxpayer's Social Security No.		Spouse's Social Security No.
Quarter	Due Date	AMOUNT DUE ►

HOW TO ORDER INCOME TAX FORMS

BY MAIL: Indicate the specific form(s) desired and the quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

BY PHONE OR FAX: Tax Form Requests can be made 24 hours a day by calling (404) 656-4293.

To receive a complete Fax-On-Demand index document showing all forms available via fax, select option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms, by selecting option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select option 3.

<u>Item</u>	<u>Form</u>	<u>Description</u>
100	500(1998)	Individual Income Tax Return for Resident, Part-Year Resident and Nonresident for Tax Year 1998
101	500EZ(1998)	Single Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 1998
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)

You may order up to sixteen (16) different forms per phone call.

DEPARTMENT OF REVENUE WEBSITE: <http://www2.state.ga.us/departments/dor>

DOUBLE CHECK YOUR RETURN

Before mailing your return please proofread carefully for the following items:

- Did you use the address label provided with the booklet? If so, is all the information correct? **If any of the information is incorrect, do not use the label.** Instead print or type the correct Social Security Number, name and address information on the Tax Form and use black ink.
- Did you attach your W-2 and other withholding statements to the return?
- Did you attach a copy of your Federal return?
- If you claimed another state tax credit, did you attach a copy of the other state tax return?
- If there is a balance due on your return, did you include your remittance to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or the contribution to Nongame-Endangered Wildlife Conservation Fund or the Children and Elderly in Need Fund?
- Have you used the correct envelope? **Do not mail your Georgia return to the Internal Revenue Service.**

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a formal application is filed in duplicate on Georgia Form 550 separately from the return.

TAXPAYER ASSISTANCE

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 1998 Georgia income tax return. If assistance is needed to fill out your individual return, call one of the following Revenue Offices listed below.

Atlanta (30334)
322 Plaza Level
West Tower
Floyd Building
404/656-4071

Columbus (31901)
307 15th Street
Room 215
706/649-7451

Morrow (30260)
3000 Corporate Center Drive
Suite 210
770/960-2000

Albany (31707)
2700 Palmyra Road
912/430-4241

Douglas (31533)
111 North Coffee Avenue
912/389-4270

Rome (30161-6494)
1401 Dean Street
Suite E
706/295-6667

Athens (30622)
190 Ben Burton Circle
(Bogart, GA)
706/542-6058

Lithia Springs (30122)
351 Thornton Road
Suite 101
770/732-5812

Savannah (31405)
6606 Abercorn Street
Room 220
912/356-2140

Augusta (30907)
Interstate West Office Park
1054 Claussen Road
Suite 310
706/737-1870

Macon (31211-1493)
630 North Avenue
Suite B
912/751-6014

Tucker (30084)
2082 E. Exchange Place
Suite 120
770/724-6500

DEPARTMENT OF REVENUE WEBSITE

<http://www2.state.ga.us/departments/dor>

Senior Citizens may call AARP TAX AIDE at 404/888-7744 for location of tax assistance in filing both Federal and Georgia income tax forms from February 1st to April 15th.

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/656-2054.

If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 270 Washington Street S.W., Atlanta, Georgia 30334, or call 404/656-6708 or 404/656-2054.

REFUND INQUIRIES

The earlier you file your tax return, the quicker you will receive your refund. Please allow up to 8 weeks if you file prior to April 1st and up to 10 weeks if you file after April 1st. If your refund has not been received within these specific periods and you live in the Metro Atlanta Dialing Area, you may call 404/656-6286 to inquire about the status of your refund. If you live outside the Metro Atlanta Dialing Area, you may call 1-800-338-2389. Metro Atlanta Dialing Area calls will NOT be serviced on the 1-800 number. For other problems you may have with your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at 404/657-9072.

PROBLEM RESOLUTION

If you have an income tax problem, you should first contact taxpayer assistance for help. Should you receive a notice or a letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call 404/656-4188 for additional help, or the Income Tax Division Director's Office at 404/656-4095.

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